IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

WP(C).No. 22837 of 2007(R)

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PETITIONER:

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M/S. DHANYA MARBLES AND GRANITES,
MULAMTHURUTHY, ERNAKULAM, KOCHI, REPRESENTED BY
THE PARTNER, M.P. YOHANNAN.

BY ADV. SRI.C.K.THANU PILLAI
SRI.JINU K MOHAN

RESPONDENTS:

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1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR, PALAKKAD.

2. THE COMMERCIAL TAX OFFICER,
FIRST CIRCLE, TRIPUNITHURA.

3. THE DEPUTY COMMISSIONER (APPEAL),
COMMERCIAL TAXES, ERNAKULAM.

4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, KANAYANNUR TALUK, ERNAKULAM.

5. THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.22837 of 2007

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Dated this the 25th day of July, 2007.

JUDGMENT

Since petitioner has filed appeals against sales tax assessments for 2005-2006 and 2006-2007, there will be stay against Exts.P27 and P28 recovery proceedings till disposal of appeals on petitioner remitting rupees seventy five thousand toward demand for both the years within a period of one month from now. The other issues raised on claim of refund of entry tax are left open to be raised by the petitioner after disposal of appeals. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms